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Entrusted To Someone....

Nature has long been important to Missourians. We have an abundance of wildlife here, forests of remarkable breadth, sweeping prairies, brooding cypress swamps and rivers of both magnitude and jewel-like clarity. The outdoors have been inspirational and, traditionally, close at hand. To live here, for most, is to share the enriching experience of nature.

Many changes have come to the outdoors in the decades the Department of Conservation has guided natural resources management. Numerous tracts with excellent natural values have been set aside, spared from any destruction, continuing to produce a wealth of precious wildlife. The need for such areas has never been more urgent.

Individuals have made a tremendous contribution to public conservation efforts. Through gifts, numerous tracts now stand as commemoratives to the spirited Missourians who donated them. Implicit in each gift has been a concern that future generations may continue to enjoy the outdoors, its wildlife and plants.





Commemoration

Most donations to the Department of Conservation become *memorial lands*. These are wildlife areas, state forests or river access sites named for their donors, tracts which bear the name, forever, of the conservation-minded Missourian who made it possible to retain them, free from damaging development and valuable to wildlife. Future generations will visit upland, woodlands or marsh that carry the name of today's donor, reminded that someone in the past made it possible for them to enjoy an unspoiled part of the outdoors.

Unique tracts administered by the Department of Conservation commemorate many individuals. They represent gifts of every imaginable size and type, from fragile natural areas to wildlife habitat, state

forests, river access' and outdoor education centers. The five acre Ross Access on the Big Piney River in Pulaski County was a gift of Ross E. Stones of St. Louis. This was a comparatively small tract, but it had great impact. It was the first in what became a broad effort to give Missourians access to their rivers, and river access sites now number over 100.

At the other end of the spectrum in size are areas such as the James A. Reed Memorial Wildlife Area near Kansas City. The area was begun with a donation of 831 acres by Mrs. James A. Reed. Mrs. Reed desired the land be a memorial to her husband, the late Senator Reed, and be developed for public use. The James A. Reed Memorial Wildlife Area has since grown to 2,160 acres.

In some instances the donation may consist of a partial gift outright with the remainder being incorporated into the donor's will to be received at their death. Another form of giving is the outright gift of the property with the donor retaining a life estate for his exclusive use. In this instance a donor can retain use of the property for his lifetime and still realize a tax advantage for his life expectancy. In still other cases, gifts are sometimes in the form of both land and money.

A partial list of donated lands would include:

- Henry Sever Wildlife Area
Knox County
- Malta Bend Lake Site
Saline County
- Rockwoods Reservation
St. Louis County
- James A. Reed Memorial Wildlife Area
Jackson County
- J. N. "Turkey" Kearn Wildlife Area
Johnson County
- Sun Ridge Lookout Tower
Jefferson County
- Ross Access
Pulaski County

- Frank Reifsnider State Forest
Warren County
- Ralph and Martha Perry Wildlife Area
Johnson County
- William G. White & Erma Parke White
Memorial Wildlife Area
Lincoln County
- Daniel Boone State Forest
Warren County
- Marshall I. Diggs Wildlife Area
Montgomery County
- Haysler A. Poague Wildlife Area
Henry County

Missourians also donate money to be used for wildlife and forestry conservation. The late Mrs. Lillian H. Lantzer of St. Louis was a humanitarian, a woman who very much wanted to see social conditions improved here. Mrs. Lantzer directed her estate be divided between the Shriner's Hospital for Crippled Children, the Humane Society of Missouri and the Missouri Department of Conservation. Funds left to the Department of Conservation were to be used to "purchase land for public enjoyment." Similar bequests could be used in many ways that would benefit the people and natural resources of the state.





The Caldwell Farm



"Besides, soil conservation has been good to us. We owe it everything we have."

"The farm is probably more fertile now than it has ever been," said Samuel Caldwell, pointing to the soil conservation measures he put to work on his farm in a 1930's Depression-era Soil Conservation program.

"Some neighbors were shaking their heads then," he said. "They told me the government was going to take my land." No one of course took Samuel and Vertese Caldwell's farm; what did happen was the growth of a reputation. The Caldwell's place became known as an outstanding Franklin County "conservation" farm.

For years the couple was host to students from the Washington elementary school and other visitors who came to see conservation in action. The Caldwell farm will continue to be used as a conservation education area in 1975 Mr. and Mrs. Caldwell donated their 130 acres to the Department of Conservation.

"One time," Mr. Caldwell said, "a fifth grade girl told me that she thought all the soil was the same and had no idea how the land should be used. That gave me the idea that the farm which has been in the family for so many years should be used in the future as an education retreat for young and old."

The farm came into Caldwell possession by Spanish land grant some time before the U.S. government granted clear title to Kincaid Caldwell in 1825. Kincaid probably had owned the land for 20 years or more before that. Bricks for the solid Caldwell farmhouse were made on the site from clay dug from the Missouri River bottoms.

The Caldwells had a strong reason for donating their farm to the Department of Conservation. "We worked hard building up the soil," Samuel Caldwell said. "We didn't have any children and we didn't want strangers coming in after we were gone and breaking up the farm. Besides, soil conservation has been good to us. We owe it everything we have."

The Department of Conservation has been given a great obligation to treat this beautiful farm as generously as the Caldwells have for so many years. Thanks to their generosity, a living example of Missouri's heritage and history now belongs to all the state's citizens. Students and conservation-minded adults will be visiting here far into the future, a place where the Caldwell name will never be separated from the land a family loved.

Perry Memorial Wildlife Area

The most prominent decoration in the office of the late Kansas City physician Dr. Ralph Perry was a large aerial photo of the wildlife area which bears his and his wife's name. Dr. Perry had grown up as a sportsman, enjoying the outdoors through hunting and fishing. He had looked for some way to repay the outdoors for his pleasure — to protect a portion of the Missouri environment — and he found it through a remarkable donation.

In 1970 Dr. and Mrs. Perry began donating land and money to the Department of Conservation, beginning with a tract in Johnson County near Concordia. Dr. Perry became so devoted to the project that he put off retirement for five years, and at the time of his death in 1976 the wildlife area had grown to over 2,300 acres. He had postponed his own retirement so he could give Missourians one of the richest wildlife areas in the state.

The Ralph and Martha Perry Memorial Wildlife Area includes a slice of the Blackwater River and a fine marsh which draws migrating waterfowl. The uplands are spotted with deer tracks and provide habitat for countless quail, rabbits and a wealth of songbirds. The area is close to several colleges and universities, and is growing in value as an outdoor education site.

The 77th Missouri General Assembly recognized the Perrys for their public spirited generosity in a 1975 House Resolution. "Dr. Perry was a quiet man," said one conservationist, "a sportsman who gave not only land and money, but time from his life for the people of Missouri. He was a rare and kind person."

Colleagues said his main concern was, "Not personal recognition, but to help as many people as possible," and they saw the wildlife area as a fitting remembrance for a dedicated physician and humanitarian. He was a sportsman who wanted to return something to the outdoors which had given him so much pleasure, and in doing so, Dr. Ralph Perry also gave Missourians a great and precious gift.





Woods Wildlife Area

The Woodson K. Woods Wildlife Area is a wild tract in the rolling Ozark hills that totals over 5,000 acres of forests, bluffs and river bottoms. It lies in a region long cherished for its natural beauty, yet not necessarily remote enough to escape development. Once known as Powell Ranch, the tract is now protected in a public ownership made possible through a unique donation.

The tract is most easily seen from the seat of a canoe, threading gentle Meramec River rapids and deep pools overhung with sycamore and river birch. The only other way to see the area, now closed to vehicles in an effort by conservation managers to retain its natural charm, is on foot. The Woods Area is a place for people willing to expend some effort in search of outdoor beauty.

"This land will be here long after we are forgotten."

Wild turkey gobblers strut the oak-clad ridges here at daybreak, while wood ducks quietly rear their broods in shaded backwaters of the river. The lowlands nurture one very special stand of hardwoods that has been given special status and is never to be disturbed.

Scattered bands of wildflowers bloom in spring beyond the river margins where beavers cut saplings and tunnel in the banks. It is still possible, in such surroundings, to find a measure of solitude.

Purchase of this large tract was accomplished with money from the Department of Conservation, the federal Bureau of Outdoor Recreation and the James H. Woods Foundation. Jim Woods Jr., grandson of Woodson K. Woods and owner of neighboring Chaumiere Farms, was instrumental in arranging the Foundation's donation.

"As we traveled over this land, it looked better and better as a place the Conservation Commission could use," Jim Woods Jr. said. "It would do so much for everybody. To be able to come down here and wander back in this area is important. I kept hearing rumors of real estate people coming out with all sorts of subdivision ideas and this concerned me. This place is full of wildlife and is too beautiful to be destroyed by somebody whose only thought is profit."

"There are a lot of people in Missouri who are able to do some good for conservation," he said. "Our memorial here might spark others to do the same to memorialize someone who was near and dear to them. This land will be here long after we're forgotten. Putting someone's name on a sign is a nice memorial, but the spirit in which it was done is the real memorial."







White Memorial Wildlife Area

Mrs. John Creech and Mrs. John McCue are daughters of William and Erma White, and it is for their parents that the William G. White & Erma Parke White Memorial Wildlife Area is named. The tract consists of 800 acres of rolling fields and woodlands in Lincoln County, a farm that has been in the White family for over 65 years.

The two sisters grew up on the farm. "It's a pleasure to give this to the Conservation Department," Mrs. McCue said at a dedication ceremony.

"We believe in the Department and think they'll do with it what we want

done," she added. "We want the land preserved as a unit and used for the pleasure of the larger community. This way, we hope other generations can enjoy it as we have when it was our home."

The dedication day was a memorable one for the donors. "We are looking forward to the conservation work planned for our old homestead," Mrs. Creech said.

Missourians fortunate enough to visit the tract will readily understand the sister's love for their family farm. The over-half century of caretaking by one family will continue with the area's dedication and its management by professional conservationists.

J. Thad Ray Memorial Wildlife Area



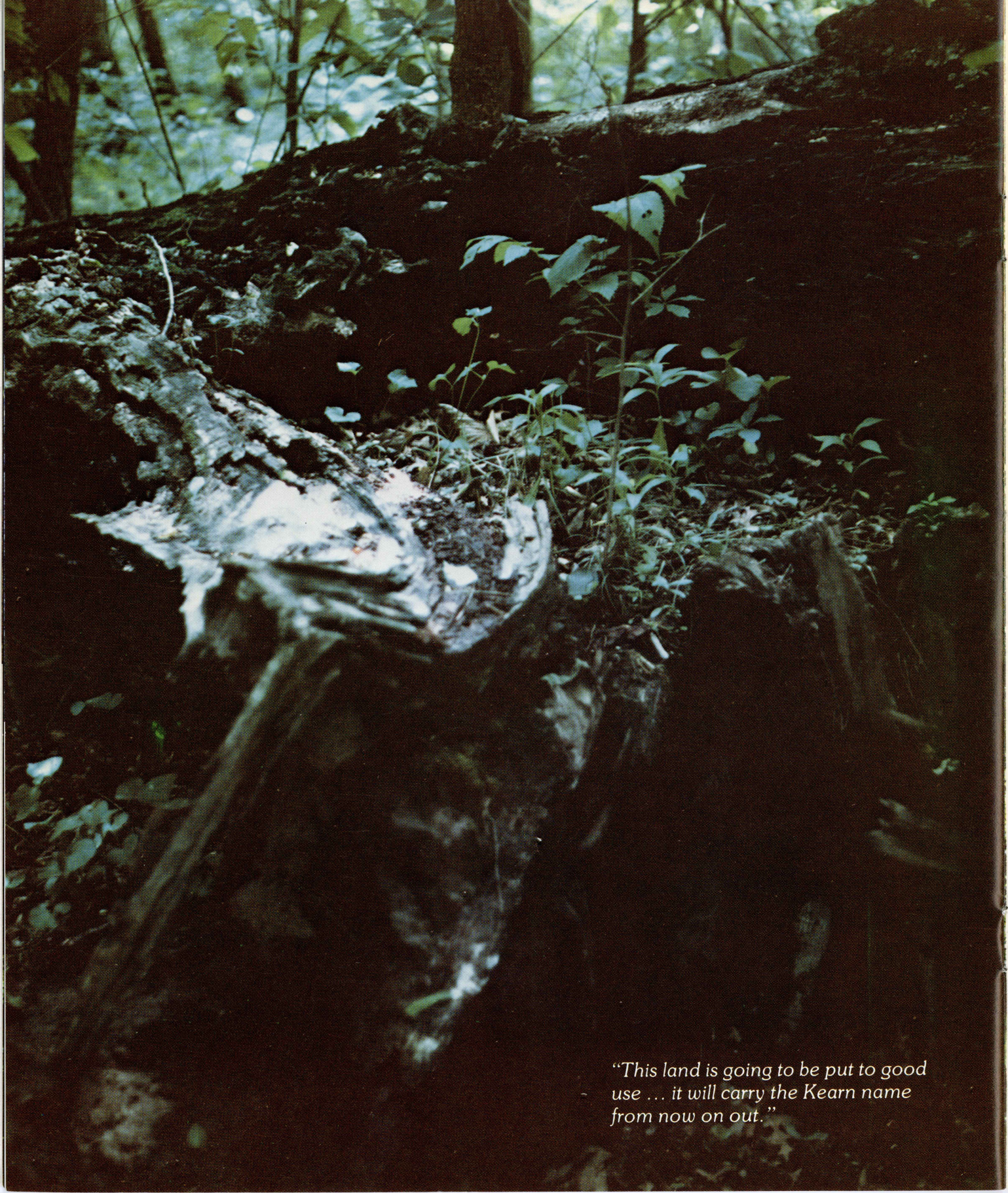
The J. Thad Ray Memorial Wildlife Area is a 57-acre tract of white oak timber in the rugged Mississippi River breaks on the edge of Hannibal. Several unique plants grow here, and wildlife, from deer to raccoons, is an abundant lure to botany and biology classes from nearby Hannibal LaGrange College. A year-round spring flows through the woods, now designated a wildlife refuge by the Department of Conservation.

The late Mrs. Kate Ray Kuhn of Hannibal was respected and well known for her extensive knowledge of local history. She had written a book based on that knowledge, and possessed a strong interest in wildlife and natural resources.

In 1971 she donated 57 acres of land to the Department of Conservation, asking that the area be named in honor of her father. J. Thad Ray had been a farmer, constable, sheriff, prosecuting attorney and judge in Marion County.

In donating the tract, Mrs. Kuhn preserved forever a portion of the Missouri history that had been the hallmark of her life. The land had been part of her father's farm, and in her will she stipulated the Department of Conservation ultimately receive an adjoining 80 acres. Similarly, she donated historical items, such as books, genealogies, photos and notes, to local historical groups.

The J. Thad Ray Memorial Wildlife Area is serving as an outdoor education facility. It is also a place for people to simply enjoy the outdoors, a valuable donation from a Missourian with a strong sense of history and a feeling for the value of natural resources.



"This land is going to be put to good use ... it will carry the Kearns name from now on out."

Kearn Memorial Wildlife Area

"There's two main reasons why I did this," J.N. "Turkey" Kearn said. "You see, being unmarried, I really don't have any direct family of my own to give it to, but, mostly, I just didn't want to see somebody else buy up this place and put a herd of tractors on it and just plow it all under. I told you before, I've got this thing against a lot of modern stuff, especially equipment. Well, I've also got a deep-set feeling about this land ... I like to have wildlife around."

What "Turkey" Kearn did was donate his 1,436-acre farm in Johnson and Pettis counties to the people of Missouri. The land will be a memorial to the Kearn family, managed by the Department of Conservation as a wildlife area.

By donating his farm for conservation management, "Turkey" Kearn assured that it will continue to get the kind of stewardship he had given it, that the land will not be "mined," that it will continue to provide good habitat for wildlife.

Kearn, who spent his life farming the property, says he dedicated his bequest in the name of his father and the Irish-immigrant grandfather who started the farm with an original government deed. "For three generations," Kearn said, "my family used this land steadily and I think my folks would approve giving it back to the critters again. This land is going to be put to good use and also it will carry the Kearn name from now on out."

The farm includes a 25-acre patch of native prairie that has never been plowed, a rarity in modern Missouri. The entire Kearn donation was valued at about \$1 million.

"I've made what I have on my own judgement," Kearn says. "I've laid awake nights thinking about what to do with my land — talked to hundreds of people. But when it came to the final decision, it had to be mine."



Management



The Department of Conservation includes three major divisions which are involved in land management. The Fisheries, Forestry and Wildlife divisions are staffed by professional biologists and foresters. They are aided in their efforts by the personnel of several staff sections, from engineering and education specialists to field services and planning experts. The Department has a nation-wide reputation for excellence in wildlife and forest management, recognition earned through performance.

Traditionally the Department of Conservation's management responsibilities have been for fish, game and forests, though recently that has been expanded to include management of unique natural areas. Natural areas are defined as biological communities, either terrestrial or aquatic, in a natural or nearly undisturbed state. They are to be permanently protected or managed for the purpose of preserving native plant and animal communities or rare members of such communities

Donated tracts will be evaluated, and those with unique features will be considered for inclusion in the Natural Areas System. Most important, *all* of the Department's public tracts are managed for the greatest benefit to both land and wildlife.

The Department of Conservation was funded almost solely by the sale of hunting and fishing permits for 40 years. In 1976 Missourians voted to dedicate an addition to the sales tax for conservation use.

Consequently the Department's budget increased and more funds became available for the purchase of wildlife and timber lands. *Donated lands, however, are probably more important than ever.* That portion of Missouri which has not been irreversibly altered by development shrinks each day, and those tracts which can be protected through donations and management are of increasing value. The commemorative aspect of donations will of course continue to be a very special aspect for conservation-minded benefactors.

Individual Contributions

1. During Your Lifetime

You may use a great variety of methods to contribute to the Department during your lifetime and receive substantial tax benefits as a result. Further, different types of interests in land and other property may be contributed.

We will review these briefly. Note, however, that this review is merely to give you some examples and ideas as to your approach to charitable giving. It is in no way thoroughgoing or complete in detail. Should you desire to donate to the Department of Conservation either during your lifetime, or by will, we highly recommend that you see your attorney. Suggest your ideas to him and he will be able to advise you as to application, detail and specific tax consequences.

a. **Direct Gift by Taxpayer** — For a direct gift of cash or taxable personal property to the Department of Conservation you may deduct up to 50% of your adjusted gross income per year. (This does not include capital gain property.)

Generally, contributions of real property are deductible under the same rules as cash gifts and are based on the fair market value at the time the gift was made. There are exceptions, however. Your base on the amount that may be deductible will vary according to whether your property would be classified as long-term capital gain property or merely as ordinary income property. Again, see your lawyer or accountant for a determination.

b. **Bargain Sale** — In some circumstances you may gain tax benefits in the form of a deduction should you wish to sell your property to the Department. A deduction as the result of a bargain sale may occur if you sell your property at a price substantially lower than its fair market value. For tax purposes, the result would be that you have sold a portion

and donated a portion. The same rules apply here as to ordinary charitable contributions, or capital gains property contributions.

c. **Conservation Easements** — Should you wish for yourself (and your heirs) to retain an interest in real property, you may use this method to do so. You may gain favorable tax treatment of a gift of an easement, lease on, or option to purchase real property as calculated by the value of the property before and after the easement is given. To obtain a deduction for federal income tax, the regulations state the easement must be for no less than thirty years, however. This gift is in the nature of an agreement to allow the Department to manage the land to prevent certain uses, or use it for specific purposes. All subsequent purchasers and heirs may be bound by the easement. This section now also includes remainder interests of personal residences and farms and undivided interests in property.

d. **Capital Gains Property** — If you have held real property for a period in excess of nine months (in 1977, 1 year thereafter), you may receive, upon donation, a deduction of up to 30% of your adjusted gross income. This differs somewhat from the 50% deduction for cash contributions. Further, the amount of the deduction is figured in a somewhat different fashion. Again, see your attorney or accountant.

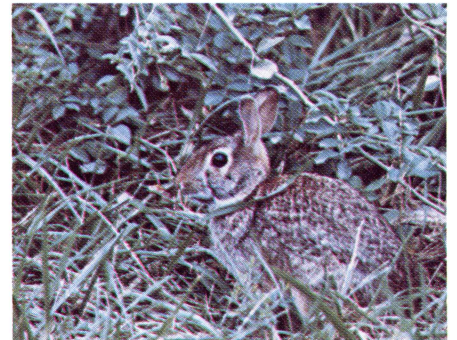
In addition, you may deduct the entire fair market value (up to 50% of adjusted gross) of tangible personal property held longer than nine months (if given in 1977, 1 year if given later) if it is donated to be used for its intended purpose and not to be resold. If it is resold, you may still receive a tax benefit, however, limited by one-half of the capital gain amount you would have received had you sold the property outright.

e. **Life Estates** — You may also receive tax considerations on the contribution of your personal residence or farm and still retain a life estate; that is, you may donate your personal residence or farm and still retain the right to live on it for the rest of your life or the lifetimes of other family members.

f. **Reverter Clauses** — After donation of land, you may ensure that it is used properly by including in the deed (or will) conditions which, if not followed, will provide that the land will revert back to you or another person.

g. **Trusts** — Gifts made to various types of charitable trusts can provide a gift of property while still allowing you the income from the property, either for life, or for a specified period of time. In this manner you may provide income benefits for yourself or a family member and still donate the gift and receive favorable tax treatment.

1. **Charitable Remainder trusts** — Whenever there is a non-charitable income beneficiary as above, the availability of the charitable contribution deduction — income, estate and gift tax — for gifts of remainder interests in trusts is limited to two types of trusts. These are the charitable remainder annuity trust and the charitable remainder unitrust.



Charitable contribution deductions are denied for gifts of remainder interests in all other types of trusts. However, if the grantor gives all the interests in a trust to charity, the above rules are not applicable and deduction is allowable.

a. Annuity Trust

— An annuity trust is a trust from which a sum certain or specified amount is to be paid to the income beneficiary. The specified amount must be paid at least annually. No further contributions can be made to the trust.

b. Unitrust — A

unitrust is a trust which specifies that the income beneficiary receives payment based on a fixed percentage of the net fair market value of the trust assets as determined each year. In the alternative, a qualified charitable remainder unitrust can provide for the distribution each year of 5% of the net fair market value of its assets, or the amount of the trust income, whichever is lower.

The sum certain, or specified amount, as stated above in both types of trusts is now 5% of the net fair market value of the corpus of the trust.

2. By Will

Gifts of property, either cash, personal tangible property, or real property, may be given in your will also. Many tax benefits may accrue both to your estate and to the *income* from your estate. There are several methods for doing this. We emphasize that these are only suggestions and, should you feel that you might benefit from them, see your attorney who will create an estate plan for you.

a. Direct Gifts — Direct gifts of either cash, real property, or personal tangible property receive much the same treatment as do gifts while you are still living. Generally, they are deductible for estate tax purposes from your gross estate. Further, should your estate plan provide fee income from the estate, deductions are generally allowed from the income, again following the same rules as if the estate was a living person (see below).

b. Life Estate (remaindermen) — You may provide for a life estate in a living person (such as your spouse) and after that person's death, leave the remainder to the Department of Conservation. Further tax benefit may be had if the life estate is in the spouse, since one-half of the entire estate is tax free to her (or him). There is no limit or ceiling on the amount of deductions which may be taken for estate tax purposes.

3. Corporate Gifts

A corporation may deduct contributions or gifts made to or for the use of the Department up to 5% of its taxable income as computed without benefit of the special deductions for dividends received, dividends paid, contribution deduction, any net operating loss carry-back, and capital loss carry-back.

Some contributions, too, may qualify as business expenses.

In the case of a closely held or family corporation it may be desirable for the corporation instead of the

stockholders to make contributions when the corporate rates are higher than those which would be applicable to shareholders' income.

If you are incorporated or have interest in corporate business, see your attorney or accountant for evaluation as to who should make the gift.

4. Split Life Insurance

Some life insurance companies will write what is known as a Split Life Insurance Policy.

What this amounts to is a policy in which the cash value of the policy is tax deductible as a gift (annually) to the non-profit beneficiary. In turn, by payment of a generally very reasonable premium, the donor receives not only the tax deduction but the full face value of the policy upon his death. In short, rather than receive the annuity from the policy, it is given to the Department and can be used as a tax deduction, while the donor receives the protection of an ordinary whole life policy. Further, there is a possibility, depending on the policy, of an increase in face value.

Should you wish to donate in this fashion, please contact your insurance agent or the Department itself.

Legal Assistance

The Department of Conservation has a legal staff that will work with any private attorney for an individual in accomplishing the desire to give property to the Department of Conservation. The legal staff will not advise or prepare documents for the individual unless they are represented by an attorney.



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